

BEFORE THE STATE BOARD OF EQUALIZATION
ASSESSMENT APPEALS COMMISSION

Appeal of:	HOWARD & GLORIA OLSON)	
	Map 144-07-0, Parcel 011.00)	Davidson
	Residential Property)	County
	Tax Year 2005)	

FINAL DECISION AND ORDER

Statement of the case

This is an appeal by the taxpayer from the initial decision and order of the administrative judge who determined the State Board lacked jurisdiction to hear the appeal because the taxpayer failed to first appeal to the Davidson County Board of Equalization. The appeal was heard on December 14, 2005 before Commission members Stokes (presiding), Brooks, Gilliam, and White.¹ Ms. Ann Steiner, Attorney, appeared with the Olsons and the assessor was represented by Mr. Bill Herbert of the Metropolitan Department of Law.

Findings of fact and conclusions of law

Mrs. Olson is a full time care-giver for her husband who suffers from multiple sclerosis. She is 72 years old, and is occasionally, according to her testimony, overwhelmed by the responsibilities of caregiver and property owner. During the early summer of this year, when appointments were being scheduled before the Davidson County Board of Equalization, a plumbing problem at the property led to substantial flooding and damage and further distracted her from attending to the notice of assessment change she received from the assessor.

As the administrative judge found, relief from the requirement of prior appeal to the county board of equalization or the deadline for appeal to the State Board, depends on our finding reasonable cause to excuse the taxpayer's failure to meet those requirements. Tenn. Code Ann. §67-5-1412 (e). In determining whether reasonable cause existed to justify the taxpayer's failure to appeal to the county board in this case, the administrative judge was made aware only of Mrs. Olson's age and memory problems. Among the circumstances held to constitute reasonable cause for purposes of this statute are illness or other matters beyond the taxpayer's control that may be said to have caused the failure to meet the jurisdictional requirements. Mrs. Olson has offered her sworn testimony and statements from her physician regarding her state of mind during the times relevant to her appeal, as well as statements of her husband's physician regarding his condition and Mrs. Olson's caregiver responsibilities. We find

the stress and distractions proven in this instance constitute adequate basis for a finding of reasonable cause under the statute.

ORDER

It is therefore ORDERED, that this matter is remanded for a hearing before the administrative judge on the merits of the taxpayer's claim of an excessive assessment.

This order is subject to:

1. Reconsideration by the Commission, in the Commission's discretion.

Reconsideration must be requested in writing, stating specific grounds for relief and the request must be filed with the Executive Secretary of the State Board within fifteen (15) days from the date of this order.

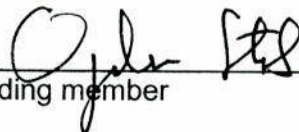
2. Review by the State Board of Equalization, in the Board's discretion. This review must be requested in writing, state specific grounds for relief, and be filed with the Executive Secretary of the State Board within fifteen (15) days from the date of this order.

3. Review by the Chancery Court of Davidson County or other venue as provided by law. A petition must be filed within sixty (60) days from the date of the official assessment certificate which will be issued when this matter has become final.

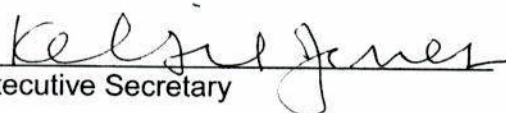
Requests for stay of effectiveness will not be accepted.

DATED: Feb. 7, 2006

ATTEST:



Presiding member



Executive Secretary

cc: Ms. Ann Steiner
Ms. JoAnn North, Assessor
Mr. Bill Herbert, Metro Legal Dept.

¹ Mr. Gilliam participated as an alternate designated pursuant to Tenn. Code Ann. §4-5-302.